

COUNT I

5. On or about October 8, 2018, Plaintiffs timely filed their amended, married joint federal individual income tax return for the year 2014 (the “2014 Form 1040X”) with the Internal Revenue Service Center at Fresno, California, for a refund of federal income tax and interest accrued thereon in the principal amount of \$8,704 together with interest allowed by law.

6. Recovery is sought of federal individual income tax for the taxable year ended December 31, 2014.

7. A copy of Plaintiffs’ claim to the Internal Revenue Service and/or Defendant for the refund of overpaid 2014 federal individual income tax is attached and marked Exhibit “1” (the “2014 Claim”).

8. On or about December 16, 2019, Defendant remitted to Plaintiffs only \$2,073.47 of their \$8,704 principal overpaid 2014 federal individual income tax.

9. The 2014 Claim was otherwise ignored by Defendant, and therefore refused.

10. More than six months have elapsed since the filing of the 2014 Claim, and less than two years from partial payment of the 2014 Claim, such that this Complaint is timely filed.

11. Plaintiffs have overpaid their individual income tax for 2014 in the principal amount of \$6,630.53 (\$8,704 - 2,073.47), exclusive of statutory interest due thereon.

COUNT II

12. Plaintiffs restate and reallege Paragraphs 1 through 4 of this Complaint.

13. On November 8, 2018, the Plaintiffs timely filed their amended, married joint federal individual income tax return for the year 2015 (the “2015 Form 1040X”) with the Internal Revenue Service at Fresno, California, for a refund of federal individual income tax and interest accrued thereon in the amount of \$8,885 together with interest as allowed by law.

14. Recovery is sought of federal individual income tax for the taxable year ended December 31, 2015.

15. A copy of Plaintiffs' claim to the Internal Revenue Service and/or Defendant for the refund of overpaid 2015 federal individual income tax is attached and marked Exhibit "2" (the "2015 Claim").

16. The 2015 Claim was ignored by Defendant, and therefore refused.

17. Less than two years and more than six months have elapsed since the filing of the 2015 Claim, such that this Complaint is timely filed.

18. Plaintiffs have overpaid their individual income tax for 2015 in the principal amount of \$8,885.00, exclusive of statutory interest due thereon.

COUNT III

19. Plaintiffs restate and reallege Paragraphs 1 through 4 of this Complaint.

20. On November 8, 2018, Plaintiffs timely filed their amended, married joint federal individual income tax return for the year 2016 (the "2016 Form 1040X") with the Internal Revenue Service Center at Fresno, California, for a refund of federal individual income tax and interest accrued thereon in the principal amount of \$15,595.00 together with interest as allowed by law.

21. Recovery is sought of federal individual income tax for the taxable year ended December 31, 2016.

22. A copy of Plaintiffs' claim to the Internal Revenue Service and/or Defendant for the refund of overpaid 2016 federal individual income tax is attached and marked Exhibit "3" (the "2016 Claim").

23. The 2016 Claim was ignored by Defendant, and therefore refused.

24. Less than two years and more than six months have elapsed since the filing of the 2016 Claim, such that this Complaint is timely filed.

25. Plaintiffs have overpaid their individual income tax for 2016 in the principal amount of \$15,595.00, exclusive of statutory interest due thereon.

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26. Exhibits 1 through 3 are filed under seal, a separate Motion for which is filed under Local Rule 5-11(d).

WHEREFORE, Plaintiffs, James J. Shadoan and Christine A. Craig, demand judgment against Defendant, United States of America, as follows:

- a. For judgment on Count I in favor of Plaintiffs, James J. Shadoan and Christine A. Craig, in the amount of \$6,630.53, plus interest as provided by law;
- b. For judgment on Count II in favor of Plaintiffs, James J. Shadoan and Christine A. Craig, in the amount of \$8,885.00, plus interest as provided by law;
- c. For judgment on Count III in favor of Plaintiffs, James J. Shadoan and Christine A. Craig, in the amount of \$15,595.00, plus interest as provided by law;
- d. For attorney fees and costs on Counts I – III pursuant to 26 U.S.C. §7430; and
- e. For such other relief as the Court deems proper.

Respectfully submitted,

GILDAY & ASSOCIATES, P.C.

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